

FISCAL NOTE

SB 613 - HB 658

February 13, 2001

SUMMARY OF BILL: Provides that an accountant's workpapers and records, subject to certain exceptions, are his/her personal property. Further, it provides that a licensee, who is issued a license by the Accountancy Board under a reciprocity agreement, assumes both the privileges and duties of a Tennessee licensee when such a license is issued.

ESTIMATED FISCAL IMPACT:

MINIMAL

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James A. Davenport". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

James A. Davenport, Executive Director

SB 613 - HB 658